

# PPN 006 – Carbon Reduction Plan



Purpose: *To detail our PPN 006 Carbon Reduction Plan.*

Applies to: *All staff within Frontline Consultancy.*

*Owner: MD*

Document *First issue: January 2026* Current version: V1

*Revision Date: 29/01/2026*

## Document History

Version	Date	Contributor	History of Edit or Review
1	29/01/2026	BMc	Document issued

Frontline Consultancy and Business Services Limited is a specialist IT provider with over 30 years of experience in delivering mission-critical technology solutions, including SAP Business One, Microsoft Dynamics 365, and Cloud Hosting.  
Frontline Consultancy and Business Services Limited

**Company Number: 02643915**

**CRP download link:** [Leading SAP B1 Consultants | Cloud Hosting & Business IT Support](#)

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Supplier Name: **FRONTLINE CONSULTANCY AND BUSINESS SERVICES LIMITED**

Publication date: 29<sup>th</sup> January 2026.

To be updated: Annually

## 1 COMMITMENT TO ACHIEVING NET ZERO BY 2050

The most recent report from the Intergovernmental Panel on Climate Change (IPCC), AR6, described the severe consequences of a failure to prevent global temperature rise below 1.5°C. The recently concluded COP26 made clear that to limit global warming at 1.5°C, carbon emissions need to halve by 2030 and drop to net zero by the middle of the century for the best chance to avoid the worst impacts of climate change.

As a responsible business FRONTLINE CONSULTANCY AND BUSINESS SERVICES LIMITED is committed to becoming net-zero by 2050.

This report sets out a net-zero roadmap, detailing the strategies we have put in place to achieve this goal.

## 2 INTRODUCTION

Frontline Consultancy and Business Services Limited is a specialist IT provider with over 30 years of experience in delivering mission-critical technology solutions. The organisation is a SAP Gold Partner, reflecting a high level of expertise in SAP Business One implementation and support. Additionally, as a Microsoft Partner, the company delivers certified solutions for Microsoft Dynamics 365 Business Central and Microsoft 365.

To ensure the highest standards of security and quality management, Frontline maintains the following accreditations:

- **ISO 27001:** Demonstrating a commitment to international best practices for Information Security Management.
- **ISO 9001:** Ensuring consistent Quality Management Systems and customer service excellence.
- **Cyber Essentials:** Validating the presence of essential technical controls to protect against common cyber threats.
- **ITIL Framework:** Adherence to the IT Infrastructure Library for best-in-class IT Service Management (ITSM).

This report establishes the baseline carbon footprint for the organisation, reflecting a commitment to achieve Net Zero by 2050. Notably, the organisation has successfully eliminated its Scope 2 market-based emissions by transitioning to 100% renewable energy via British Gas, supported by REGO (Renewable Energy Guarantees of Origin) certification.

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## 3 SITES IN OUR ESTATE

Site	Estate size (sqft)	% of total estate size	Description	Tenure
<b>Head Quartered in Wilmslow, Cheshire</b> Frontline House, Epsom Avenue Handforth, Wilmslow, Cheshire, SK9 3PW	1228	100%	Commercial Office	Leased
<b>Registered Address:</b> Frontline House, Epsom Avenue Handforth, Wilmslow, Cheshire, SK9 3PW	1228	100%	Base of operations	
Total applicable estate size (excludes out of scope properties)	1228	100%		
Number of sites	1			

## 4 EMISSIONS INVENTORY

Emission Scope	Category	Activity Detail	Usage Data	2025 Conversion Factor	Emissions (tCO2e)
Scope 1	Direct	Natural Gas Heating	0	0.18293 per kWh	0.00
Scope 2	Indirect	Purchased Electricity (Market)	148,074.90 kWh	0.00000(Renewable)	0.000
Scope 2	Indirect	Purchased Electricity (Grid)	148,074.90 kWh	0.17700 per kWh	26.209 (Ref only)
Scope 3	Travel	Business Travel (Road)	48,330.20 miles	0.26857 per mile <sup>1</sup>	12.980
Scope 3	Travel	Business Travel (Rail)	2,568.83 miles	0.05696 per mile	0.146
Scope 3	Subsistence	Hotel Stays (London)	20 nights	11.50 kg per night	0.230
Scope 3	Subsistence	Hotel Stays (UK-wide)	181 nights	10.40 kg per night	1.882
Scope 3	Commuting	Staff	28,392 miles	0.26857 per mile	7.625

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Emission Scope	Category	Activity Detail	Usage Data	2025 Conversion Factor	Emissions (tCO <sub>2</sub> e)
		Commuting <sup>2</sup>			
Scope 3	Commuting	Homeworking <sup>3</sup>	50 staff / 218 days	0.348 kg per day	<b>3.793</b>
Scope 3	Logistics	Upstream Courier	5,680 miles <sup>4</sup>	0.39521 per mile	<b>2.245</b>
Scope 3	Waste	Operational Waste	253 days	<i>Benchmark applied</i>	<b>0.020</b>
Scope 3	Utilities	Water & Wastewater	1,421 m <sup>3</sup>	0.44300 per m <sup>5</sup>	<b>0.629</b>
<b>TOTAL</b>	<b>Baseline</b>	<b>Market-Based Total</b>			<b>29.550</b>

## Calculation Notes & Assumptions

- **<sup>1</sup> Business Travel (Road):** Used "Average Car (Unknown Fuel)" factor as specific vehicle types were not provided.
- **<sup>2</sup> Staff Commuting:** Calculated as: 182 miles times 3days/week 52 weeks = 28,392 annual miles for the group of 10 staff.
- **<sup>3</sup> Homeworking:** Based on the EcoAct/DESNZ methodology for incremental home energy use (approx. 0.348 kgCO<sub>2</sub>e per day per person).
- **<sup>4</sup> Logistics:** Calculated as 71 journeys times 80 miles average = 5,680 miles} using an average van factor.
- **<sup>5</sup> Water:** Emissions for supply and treatment are combined. The figure is noted as "overstated" in our records due to the transition from 24/7 on-site operations.

## 5 BASELINE CARBON FOOTPRINT (FEB 2025 – JAN 2026)

Feb 2025- Jan 2026 is the first year where we have a complete GHG inventory, including the five Scope 3 categories required for PPN 006 compliance. Reasonable assumptions are made in calculating the Scope 3 emissions for this period – not all of scope 3 has been calculated at this time, this is a work in progress.

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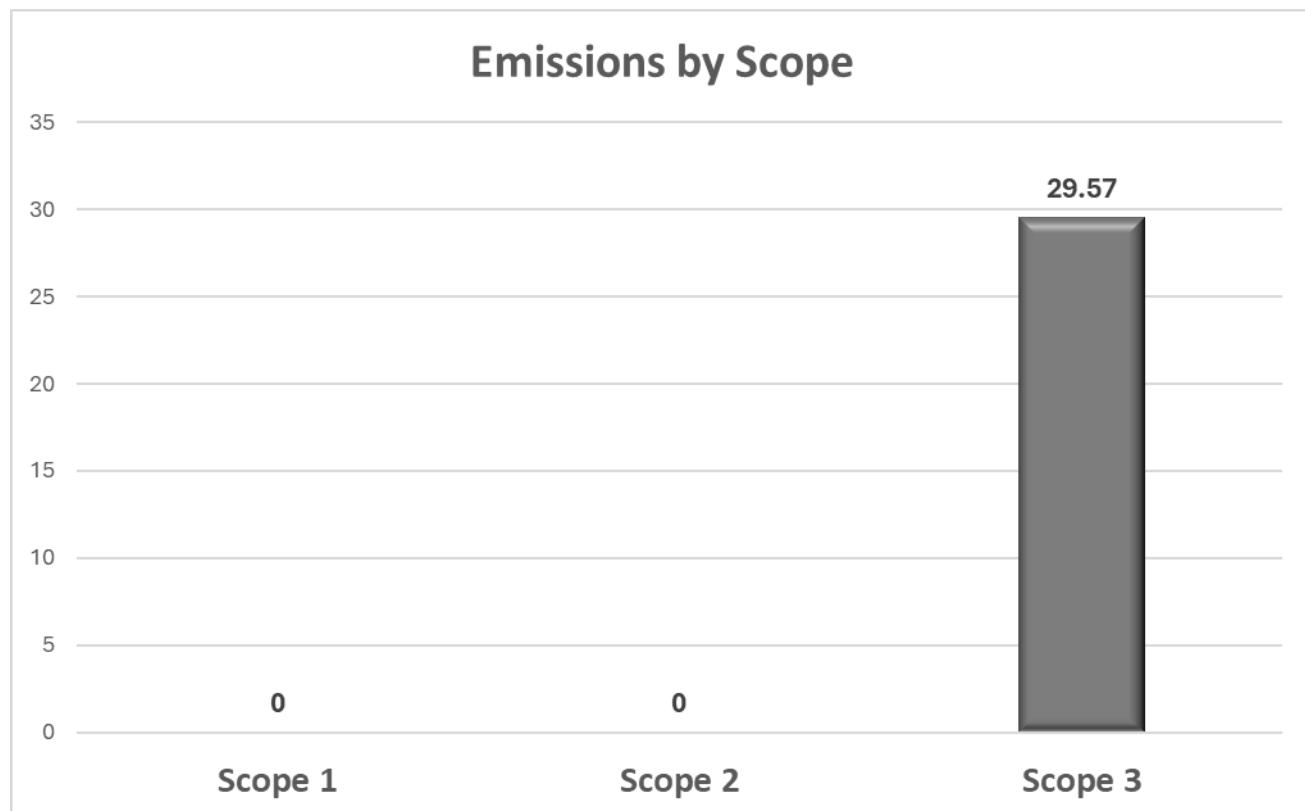
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Emission Scope	Total Emissions (tCO2e)	Components Included
Scope 1	0.00	Natural gas heating, Company Fleet (none).
Scope 2	0.00	Purchased electricity (100% Renewable via British Gas).
Scope 3	29.57	Business travel, hotel stays, homeworking, commuting, waste, and logistics.
<b>GRAND TOTAL</b>	<b>29.57</b>	<b>Official Baseline for Frontline Consultancy.</b>



- **Baseline Period:** Feb 2025 – Jan 2026
- **Reporting Period:** Feb 2025 – Jan 2026



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In accordance with PPN 006 requirements for first-time reporting, our baseline emissions and current submission figures are the same

## 6 EMISSIONS REDUCTION TARGETS

In accordance with PPN 006 and the Science Based Targets initiative (SBTi) standards, Frontline Consultancy and Business Services Limited is committed to achieving Net Zero by 2050 at the latest. We have aligned our reduction pathway with the 1.5°C climate ambition, ensuring our transition is supported by rigorous, science-based methodologies.

### 6.1 Near-Term Target (2030)

**Frontline Consultancy and Business Services Limited** commits to reducing absolute Scope 1 and Scope 2 GHG emissions by 42% by 2030 from a 2025/26 baseline year. Having already achieved a 100% reduction in market-based Scope 2 emissions through the use of REGO-backed renewable energy, our near-term focus will remain on maintaining this zero-carbon supply and addressing any direct Scope 1 impacts. Although not currently mandated under the SME streamlined route for near-term validation, we further commit to measuring and reducing our Scope 3 emissions. We are targeting a minimum 25% reduction across our primary value chain categories—including Business Travel, Employee Commuting, and Upstream Logistics—within the same timeframe.

### 6.2 Long-Term Target (Net Zero 2050)

We commit to reaching Net Zero greenhouse gas emissions across the entire value chain by **2050**. This involves:

- **Deep Decarbonisation:** Reducing absolute Scope 1, 2, and 3 emissions by 90% by 2050 from the baseline year.
- **Residual Neutralisation:** Neutralising any residual emissions (the final 10% or less) through high-quality, permanent carbon removals as per SBTi Corporate Net-Zero Standards.
- **Operational Excellence:** Continuous improvement of our facility's efficiency (currently EPC Rating B) and leveraging our ISO 9001/27001 frameworks to ensure data-driven environmental management.



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## 7 OUR TOP 5 CARBON EMISSIONS FACTORS

The following table identifies the primary contributors to the baseline footprint for Frontline Consultancy and Business Services Limited. All figures are expressed in tCO<sub>2</sub>e based on the February 2025 to January 2026 reporting period.

Category	Emission Source	Emissions (tCO <sub>2</sub> e)
Digital Infrastructure	Data Centres & Cloud Hosting (Scope 3)	TBC <sup>1</sup>
Purchased Energy	Office Electricity - Market Based (Scope 2)	0.00 <sup>2</sup>
Business Travel	Road, Rail, & Hotel Stays (Scope 3)	15.24 <sup>3</sup>
Workforce Mobility	Employee Commuting & WFH Energy (Scope 3)	11.43 <sup>4</sup>
Operations	Logistics, Water, & Waste (Scope 3)	2.90 <sup>5</sup>

- <sup>1</sup> **Digital Infrastructure:** As a provider of Cloud Hosting and SAP services, this will be detailed in the next iteration as we gather activity-based data from Tier 3+ data centre partners.
- <sup>2</sup> **Purchased Energy:** Scope 2 emissions are zeroed via 100% renewable procurement with **British Gas**, backed by REGO certificates.
- <sup>3</sup> **Business Travel:** Includes 12.98 for road travel, 0.15 for rail, and 2.11 for hotel stays.
- <sup>4</sup> **Workforce Mobility:** Includes 7.63 for staff commuting and 3.80 for 50 full-time homeworkers.
- <sup>5</sup> **Operations:** Includes 2.25 for courier logistics, 0.63 for water, and 0.02 for waste.

## 8 EMISSIONS HOTSPOTS

Our initial assessment has identified three critical "Emissions Hotspots" where decarbonisation efforts will be most impactful:

- **Business Logistics & Travel:** With over 48,000 miles in road travel and regular courier requirements, this represents the largest portion of our current reportable footprint. We are prioritising the review of our "Grey Fleet" and investigating lower-carbon logistics alternatives.
- **The Distributed Workforce:** While Frontline House operates on 100% renewable power and holds an EPC Rating of B, our "distributed office" (the



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energy used by 50 full-time remote employees and the commute of our office-based team) remains a significant hotspot. We will focus on employee engagement and sustainable home-energy guidance to mitigate these decentralised emissions.

- **Digital Value Chain:** As a specialist in Cloud Hosting and SAP B1 Consulting, our reliance on high-availability infrastructure is core to our service delivery. We are prioritising hosting partners who can provide transparent Power Usage Effectiveness (PUE) data and maintain 100% renewable energy standards for our cloud environments.

## 9 CARBON REDUCTION INITIATIVES

To achieve our SBTi-aligned near-term and long-term targets, Frontline Consultancy and Business Services Limited has developed a strategic roadmap focused on our primary emissions hotspots. These initiatives are designed to decouple our business growth from our carbon footprint while maintaining our high standards of service delivery.

### 9.1 Decarbonising Digital Infrastructure

As a provider of mission-critical IT solutions, including **SAP Business One**, **Microsoft Dynamics 365**, and **Cloud Hosting**, we are prioritising the "greening" of our digital supply chain:

- **Provider Alignment:** We will conduct an audit of our cloud service providers and data centre partners (including those supporting **Frontline Cloud** and **Azure**) to ensure they have public commitments to 100% renewable energy and carbon neutrality.
- **Infrastructure Optimisation:** Leveraging our expertise in bespoke software development, we are implementing leaner code practices and server-side optimisations to reduce the computational power and energy required to run our platforms.

### 9.2 Sustainable Procurement & Supply Chain

To tackle emissions within our value chain, we will transition from basic spend-based assessments to a more granular, activity-based model, supported by our ISO 9001 and ISO 27001 frameworks:

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- **Supplier Engagement:** We will introduce a "Sustainable Supplier Code of Conduct," prioritising vendors who hold environmental certifications or have established Carbon Reduction Plans in place.
- **Circular Economy:** We will implement a "Circular First" IT procurement policy, extending the lifecycle of hardware and ensuring all end-of-life electronics are recycled via verified WEEE (Waste Electrical and Electronic Equipment) schemes to build upon our existing waste management practices.

## 9.3 Low-Carbon Operations & Travel

While Frontline House already benefits from 100% renewable electricity via British Gas and holds an EPC Rating of B, we are addressing residual operational emissions:

- **Commuting & Hybrid Work:** We will launch an internal awareness campaign to help our 50 full-time remote employees and hybrid staff reduce their homeworking energy footprint.
- **Travel Hierarchy:** We are implementing a formal travel hierarchy that prioritises virtual meetings over physical travel. Where travel is essential, we will encourage the use of rail over private vehicle use, specifically targeting a reduction in our 48,330 annual business miles.
- **Logistics Efficiency:** We will work with our courier partners to optimise delivery routes and encourage the use of electric delivery vehicles for our logistics requirements.

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## 10 DECLARATION AND SIGN OFF

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans. Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard and is a work in progress as data is currently being collated to one central system.

This Carbon Reduction Plan has been reviewed and signed off by the Board of Directors (or equivalent management body).

**Signed:**

**Name:** Brian M'Evilly

**Position:** Managing Director

**Date:** 29/01/2026